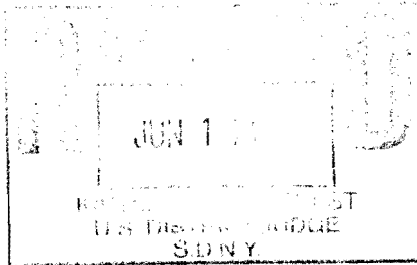


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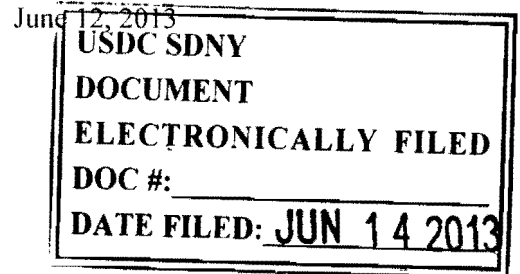
Honorable Katherine B. Forrest  
United States District Court  
Southern District of New York  
500 Pearl Street  
New York, NY 10007-1312



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**Re: SEC v. Tourre 10 CV 3229 (KBF)**



Dear Judge Forrest:

We write to update the Court on a telephone call we had this afternoon with Trevor Welch of the Kasowitz Benson firm. Mr. Welch, who represents both ACA in its ongoing civil litigation against Goldman Sachs and Lucas Westreich as a trial witness in this litigation, informed us that he has just been retained to represent another trial witness, Keith Gorman. Mr. Gorman was ACA's CDO Portfolio Manager on the Abacus 2007-AC1 transaction.

As Your Honor is aware, Mr. Tourre intends to call Keith Gorman as a trial witness. A trial subpoena for his testimony was accepted on November 19, 2012 by his prior counsel, Paul Leder at the Richards Kibbe & Orbe firm. In this afternoon's call, in addition to notifying us of his new representation, Mr. Welch informed us that Mr. Gorman has moved to London. He also informed us that he cannot assure us that Mr. Gorman will appear at trial but, as new counsel, is researching and considering the matter. Given the importance of Mr. Gorman as a trial witness and the approaching trial date, we thought it prudent to bring this matter to your attention.

Respectfully submitted,

Pamela Rogers Chepiga

cc: John P. Coffey  
Matthew T. Martens  
Richard E. Simpson  
Christian D. H. Schultz  
Bridget Fitzpatrick  
Trevor Welch

*Ordered*  
*Pass to Louke.*  
*6/14/13* *K.B. Tour*  
*usdj*

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